
INDEPENDENT REGULATORY BOARD FOR AUDITORS
COMMITTEE FOR AUDITING STANDARDS

Guide for Registered Auditors:
Guidance on Performing Audits on behalf of the AGSA (Revised August 2021)

Johannesburg / 30 August 2021

The Independent Regulatory Board for Auditors' (IRBA) Committee for Auditing Standards (CFAS), at its meeting on 19 August 2021, approved the issue of the *Guide for Registered Auditors: Guidance on Performing Audits on behalf of the AGSA (Revised August 2021)* (this Revised Guide), for use by registered auditors (auditors).

Further, this Revised Guide has been approved by the IRBA for joint publication with the Auditor-General of South Africa (AGSA), to help improve the understanding and enhance the performance of quality public sector audit engagements by auditors in public practice. These are auditors who perform audit engagements on behalf of the AGSA, including the audit of financial statements, reported performance information, compliance with key legislation and the additional audit procedures relating to focus areas, in accordance with the requirements of the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA) (as amended by the Public Audit Amendment Act No. 5 of 2018).

This Revised Guide has been updated for the following:

1. Consequential changes arising from changes made to the *Guide for Registered Auditors: Auditing in the Public Sector (Revised August 2019)*;
2. Other relevant amendments arising from the revision of the PAA; and
3. Alignment of content to the updated AGSA tender process, AGSA contract work policies and procedures as well as the relevant Memorandum of Agreement.

Effective Date

This Revised Guide is effective from 1 September 2021.

It is available for downloading in PDF format from the IRBA website at www.irba.co.za.

Should you have any further queries, please do not hesitate to contact the Standards Department by emailing standards@irba.co.za.

Imran Vanker

Director: Standards

About the IRBA

The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.

The statutory responsibilities of the CFAS are to assist the IRBA to develop, maintain, adopt, issue or prescribe auditing pronouncements; to consider relevant international changes by monitoring developments by other auditing standard-setting bodies and sharing information where requested; and to promote and ensure the relevance of auditing pronouncements.